



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: LENA MUNICIPAL WATER & SEWER UTILITY

Principal Office: 117 EAST MAIN STREET  
P.O. BOX 176  
LENA, WI 54139-0176

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** LENA MUNICIPAL WATER & SEWER UTILITY**Utility Address:** 117 EAST MAIN STREET

P.O. BOX 176

LENA, WI 54139-0176

**When was utility organized?** 12/17/1946**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JANET RAGEN**Title:** CLERK-TREASURER**Office Address:**

117 EAST MAIN STREET

P.O. BOX 176

LENA, WI 54139-0176

**Telephone:** (920) 829 - 5226**Fax Number:** (920) 829 - 5746**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DAVID MACCOUX**Title:** SHAREHOLDER**Office Address:** SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** DONALD R. GRAFF**Title:** PRESIDENT**Office Address:**

117 EAST MAIN STREET

P.O. BOX 176

LENA, WI 54139-0176

**Telephone:** (920) 829 - 5226**Fax Number:** (920) 829 - 5746**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** DAVID MACCOUX**Title:** SHAREHOLDER**Office Address:** SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:****Date of most recent audit report:** 1/28/2003**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** CORY MARQUARDT**Title:** SUPERINTENDENT**Office Address:**

117 EAST MAIN STREET

P.O. BOX 176

LENA, WI 54139-0176

**Telephone:** (920) 829 - 5226**Fax Number:** (920) 829 - 5746**E-mail Address:****Name:** JANET RAGEN**Title:** CLERK-TREASURER**Office Address:**

117 EAST MAIN STREET

P.O. BOX 176

LENA, WI 54139-0176

**Telephone:** (920) 829 - 5226**Fax Number:** (920) 829 - 5746**E-mail Address:****Name:** LARRY SHALLOW**Title:** WASTEWATER TREATMENT OPERATOR**Office Address:**

117 EAST MAIN STREET

P.O. BOX 176

LENA, WI 54139-0176

**Telephone:** (920) 829 - 5226**Fax Number:** (920) 829 - 5746**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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**Names of members of utility commission/committee:**

RAYMOND DEMMITH

RICHARD GLIME

## IDENTIFICATION AND OWNERSHIP

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**Names of members of utility commission/committee:**

DON GRAFF  
CRAIG LE FEBRE  
STEVE MARQUARDT

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**Is sewer service rendered by the utility? YES**

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO**

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?    NO**

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**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	106,405	104,306	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	65,801	67,917	<b>2</b>
Depreciation Expense (403)	27,793	27,168	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	21,067	20,578	<b>5</b>
<b>Total Operating Expenses</b>	<b>114,661</b>	<b>115,663</b>	
<b>Net Operating Income</b>	<b>(8,256)</b>	<b>(11,357)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(8,256)</b>	<b>(11,357)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	9,758	13,525	<b>9</b>
Miscellaneous Nonoperating Income (421)	(18,766)	1,550	<b>10</b>
<b>Total Other Income</b>	<b>(9,008)</b>	<b>15,075</b>	
<b>Total Income</b>	<b>(17,264)</b>	<b>3,718</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(17,264)</b>	<b>3,718</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>13</b>
Amortization of Debt Discount and Expense (428)	660	660	<b>14</b>
Amortization of Premium on Debt--Cr. (429)		0	<b>15</b>
Interest on Debt to Municipality (430)	10,340	11,400	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>11,000</b>	<b>12,060</b>	
<b>Net Income</b>	<b>(28,264)</b>	<b>(8,342)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	167,078	187,698	<b>19</b>
Balance Transferred from Income (433)	(28,264)	(8,342)	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	11,457	12,278	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>127,357</b>	<b>167,078</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CASH AND INVESTMENTS	9,758	4
<b>Total (Acct. 419):</b>	<b>9,758</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONREGULATED SEWER UTILITY ACTIVITY	(18,766)	5
<b>Total (Acct. 421):</b>	<b>(18,766)</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	11,457	10
<b>Total (Acct. 436)--Debit:</b>	<b>11,457</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	106,405	0	0	0	<b>106,405</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>106,405</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,405</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,347,248	1,329,020	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	178,846	150,888	<b>2</b>
<b>Net Utility Plant</b>	<b>1,168,402</b>	<b>1,178,132</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,491,371	2,469,875	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	959,121	889,122	<b>4</b>
<b>Net Nonutility Property</b>	<b>1,532,250</b>	<b>1,580,753</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	9,748	9,748	<b>6</b>
Special Funds (125)	173,955	162,498	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,715,953</b>	<b>1,752,999</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	100,480	160,465	<b>8</b>
Temporary Cash Investments (132)		0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	15,312	12,794	<b>11</b>
Other Accounts Receivable (143)	19,489	16,707	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	2,969	3,886	<b>14</b>
Materials and Supplies (150)	3,450	3,812	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)		0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>141,700</b>	<b>197,664</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	4,455	5,115	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>4,455</b>	<b>5,115</b>	
<b>Total Assets and Other Debits</b>	<b>3,030,510</b>	<b>3,133,910</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	121,482	121,482	<b>21</b>
Appropriated Earned Surplus (215)	173,955	162,498	<b>22</b>
Unappropriated Earned Surplus (216)	127,357	167,078	<b>23</b>
<b>Total Proprietary Capital</b>	<b>422,794</b>	<b>451,058</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	191,250	213,563	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>191,250</b>	<b>213,563</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	8,687	4,636	<b>28</b>
Payables to Municipality (233)	14,413	27,805	<b>29</b>
Customer Deposits (235)		0	<b>30</b>
Taxes Accrued (236)	19,007	18,610	<b>31</b>
Interest Accrued (237)	2,386	2,651	<b>32</b>
Other Current and Accrued Liabilities (238)		0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>44,493</b>	<b>53,702</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,371,973	2,415,587	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,030,510</b>	<b>3,133,910</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,347,248	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,347,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	178,846	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>178,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,168,402</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	150,888				<b>150,888</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	27,793				<b>27,793</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	786				<b>786</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>28,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,579</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	621				<b>621</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>621</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>621</b>	<b>19</b>
<b>Balance End of Year</b>	<b>178,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178,846</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	2,469,875	25,246	3,750	<b>2,491,371</b>	<b>1</b>
<b>Other (specify):</b>					
Construction in progress	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>2,469,875</b>	<b>25,246</b>	<b>3,750</b>	<b>2,491,371</b>	
Less accum. prov. depr. & amort. (122)	889,122	73,749	3,750	<b>959,121</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>1,580,753</b>	<b>(48,503)</b>	<b>0</b>	<b>1,532,250</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	2,750	3,112	2
Sewer utility	700	700	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>3,450</b>	<b>3,812</b>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Unamortized Debt Discount	660	428	4,455	1
<b>Total</b>			<b>4,455</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	121,482	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>121,482</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1999 GENERAL OBLIGATION BONDS	10/01/1999	10/01/2009	5.25%	191,250	1
<b>Total for Account 223</b>				<b>191,250</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	18,610	1
<b>Accruals:</b>		
Charged water department expense	21,067	2
Charged electric department expense		3
Charged sewer department expense	221	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>21,288</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	18,985	6
Social Security taxes	1,795	7
PSC Remainder Assessment	111	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>20,891</b>	
<b>Balance end of year</b>	<b>19,007</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
1999 GENERAL OBLIGATION BONDS	2,651	10,340	10,605	2,386	3
<b>Subtotal</b>	<b>2,651</b>	<b>10,340</b>	<b>10,605</b>	<b>2,386</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,651</b>	<b>10,340</b>	<b>10,605</b>	<b>2,386</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,019,400	0	0	1,396,187	0	<b>2,415,587</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF CONSTRUCTION GRANTS				43,614		<b>43,614</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,019,400</b>	<b>0</b>	<b>0</b>	<b>1,352,573</b>	<b>0</b>	<b>2,371,973</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	882,905			1,473,444		<b>2,356,349</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	9,748	2
<b>Total (Acct. 124):</b>	<b>9,748</b>	
<b>Special Funds (125):</b>		
SEWAGE PLANT EQUIPMENT REPLACEMENT FUND	164,052	3
WATER TOWER PAINTING FUND	9,903	4
<b>Total (Acct. 125):</b>	<b>173,955</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	15,312	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>15,312</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	19,489	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>19,489</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY CHARGES PLACED ON THE TAX ROLL	2,969	13
<b>Total (Acct. 145):</b>	<b>2,969</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
AMOUNTS DUE TO THE VILLAGE FOR OPERATIONS	14,413	17
<b>Total (Acct. 233):</b>	<b>14,413</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,338,134	0	0	0	<b>1,338,134</b>	<b>1</b>
Materials and Supplies	2,931	0	0	0	<b>2,931</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	164,867	0	0	0	<b>164,867</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,019,400	0	0	0	<b>1,019,400</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>156,798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,798</b>	
Net Operating Income	(8,256)	0	0	0	<b>(8,256)</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-5.27%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-5.27%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	121,482	1
Appropriated Earned Surplus	168,226	2
Unappropriated Earned Surplus	147,217	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>436,925</b>	
<b>Net Income</b>		
Net Income	(28,264)	5
<b>Percent Return on Proprietary Capital</b>	<b>-6.47%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	105,311	1
<b>Total Sales of Water</b>	<b>105,311</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	335	2
Other Water Revenues (474)	759	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,094</b>	
<b>Total Operating Revenues</b>	<b>106,405</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	35,262	5
General Operating Expenses (680-690)	30,539	6
<b>Total Operation and Maintenance Expenses</b>	<b>65,801</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	27,793	7
Amortization Expense (404)		8
Taxes (408)	21,067	9
<b>Total Other Operating Expenses</b>	<b>48,860</b>	
<b>Total Operating Expenses</b>	<b>114,661</b>	
<b>NET OPERATING INCOME</b>	<b>(8,256)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	3			1
Commercial	8			2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>11</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	202	9,745	20,001	4
Commercial	38	2,423	4,479	5
Industrial	3	92,295	45,648	6
<b>Total Metered Sales to General Customers (461)</b>	<b>243</b>	<b>104,463</b>	<b>70,128</b>	
Private Fire Protection Service (462)	2		898	7
Public Fire Protection Service (463)	1		32,112	8
Other Sales to Public Authorities (464)	7	1,461	2,173	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>264</b>	<b>105,924</b>	<b>105,311</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	31,662	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	450	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>32,112</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	335	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>335</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	724	7
<b>Other (specify):</b>		
HOOK-UP FEES AND OTHER CHARGES FOR SERVICES	35	8
<b>Total Other Water Revenues (474)</b>	<b>759</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	12,720	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	16,481	3
Chemicals (630)		4
Supplies and Expenses (640)	971	5
Repairs of Water Plant (650)	4,990	6
Transportation Expenses (660)	100	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>35,262</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	11,366	8
Office Supplies and Expenses (681)	235	9
Outside Services Employed (682)	9,763	10
Insurance Expense (684)	4,176	11
Employees Pensions and Benefits (686)	3,802	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,197	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>30,539</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>65,801</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		19,382	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		221	<b>2</b>
<b>Net property tax equivalent</b>		<b>19,161</b>	
Social Security		1,795	<b>3</b>
PSC Remainder Assessment		111	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>21,067</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.210621				3
County tax rate	mills		5.992212				4
Local tax rate	mills		5.616951				5
School tax rate	mills		9.013623				6
Voc. school tax rate	mills		1.702853				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.536260</b>				10
Less: state credit	mills		1.395830				11
<b>Net tax rate</b>	mills		<b>21.140430</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.616951</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.716476</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.333427</b>				17
<b>Total Tax Rate</b>	mills		<b>22.536260</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.724762</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.140430</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.321782</b>				21
Utility Plant, Jan. 1	\$	1,329,020	1,329,020				22
Materials & Supplies	\$	3,112	3,112				23
<b>Subtotal</b>	\$	<b>1,332,132</b>	<b>1,332,132</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,332,132</b>	<b>1,332,132</b>				26
Assessment Ratio	dec.		0.949600				27
<b>Assessed Value</b>	\$	<b>1,264,993</b>	<b>1,264,993</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.321782</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>19,382</b>	<b>19,382</b>				30
Tax Equivalent per 1994 PSC Report	\$	6,205					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>19,382</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	364		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	48,691		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>49,055</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	20,855	7,866	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	121,200		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>142,055</b>	<b>7,866</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,447		23
<b>Total Water Treatment Plant</b>	<b>12,447</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	82,410		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			364	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			48,691	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>49,055</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			28,721	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			121,200	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>149,921</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,447	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>12,447</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			82,410	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	506,679		26
Transmission and Distribution Mains (343)	399,281		27
Fire Mains (344)	0		28
Services (345)	61,800		29
Meters (346)	29,594	2,227	30
Hydrants (348)	30,490		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,110,354</b>	<b>2,227</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,445		36
Transportation Equipment (373)	6,232		37
Other General Equipment (379)	7,432	8,756	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>15,109</b>	<b>8,756</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,329,020</b>	<b>18,849</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,329,020</b>	<b>18,849</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			506,679	26
Transmission and Distribution Mains (343)			399,281	27
Fire Mains (344)			0	28
Services (345)			61,800	29
Meters (346)	621		31,200	30
Hydrants (348)			30,490	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>621</b>	<b>0</b>	<b>1,111,960</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			1,445	36
Transportation Equipment (373)			6,232	37
Other General Equipment (379)			16,188	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>23,865</b>	
<b>Total utility plant in service directly assignable</b>	<b>621</b>	<b>0</b>	<b>1,347,248</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>621</b>	<b>0</b>	<b>1,347,248</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,796	8,796	1
February			7,435	7,435	2
March			9,314	9,314	3
April			9,100	9,100	4
May			9,272	9,272	5
June			9,190	9,190	6
July			10,551	10,551	7
August			11,096	11,096	8
September			10,106	10,106	9
October			8,930	8,930	10
November			8,711	8,711	11
December			8,299	8,299	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>110,800</b>	<b>110,800</b>	
Less: Water sold				105,924	13
Volume pumped but not sold				4,876	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				753	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				753	19
Volume pumped but unaccounted for				4,123	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				445	23
Date of maximum: 11/18/2002					24
Cause of maximum:					25
Use by Saputo Cheese					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				167	26
Date of minimum: 12/13/2002					27
Total KWH used for pumping for the year				195,326	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2		<b>1</b>
Location	LENA	LENA		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	FAIRBANKS	GOULD		<b>5</b>
Year Installed	1990	1994		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	275	630		<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC		<b>10</b>
Year Installed	1997	1997		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	30	75		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1998		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	163		10
Total capacity in gallons (actual)	300,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	4.000	400	0	0	0	400
A	D	6.000	13,637	0	0	0	13,637
P	D	6.000	1,883	0	0	0	1,883
A	D	8.000	2,680	0	0	0	2,680
P	D	8.000	1,625	0	0	0	1,625
P	D	10.000	4,341	0	0	0	4,341
P	D	12.000	78	0	0	0	78
<b>Total Within Municipality</b>			<b>24,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,644</b>
P	D	8.000	155	0	0	0	155
<b>Total Outside of Municipality</b>			<b>155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155</b>
<b>Total Utility</b>			<b>24,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,799</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	259	0	0	0	259	46	1
M	1.000	5	0	0	0	5		2
M	1.500	3	0	0	0	3		3
P	1.500	1	0	0	0	1		4
M	2.000	10	0	0	0	10		5
M	4.000	2	0	0	0	2	2	6
A	6.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>281</b>	<b>48</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	248	24	13	0	259	28	1
1.000	4	0	0	0	4	0	2
1.500	5	0	0	0	5	0	3
2.000	5	0	0	0	5	0	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	0	6
<b>Total:</b>	<b>265</b>	<b>24</b>	<b>13</b>	<b>0</b>	<b>276</b>	<b>28</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	203	34	2	4	0	16	259	1
1.000	0	2	2	0	0	0	4	2
1.500	2	3	0	0	0	0	5	3
2.000	0	0	0	5	0	0	5	4
3.000	0	0	1	0	0	0	1	5
4.000	0	0	2	0	0	0	2	6
<b>Total:</b>	<b>205</b>	<b>39</b>	<b>7</b>	<b>9</b>	<b>0</b>	<b>16</b>	<b>276</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	41				41	2
<b>Total Fire Hydrants</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	41
Number of distribution system valves end of year:	90
Number of distribution valves operated during year:	58

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 650 Repairs to water plant: The utilities cost for 2001 was higher than normal due to repairs completed on pumping equipment.

Account 680 Administrative and general salaries: Additional staff time spent on utility accounting by village clerk-treasurer and assistant clerk-treasurer during 2002.

Account 686 Employees pension and benefits: Additional staff time increase benefit allocation to utility coupled with increases in the cost of benefit insurance resulted in an increase in this account.

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